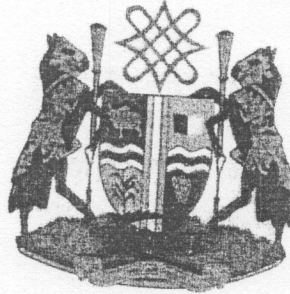


**A LAW TO ESTABLISH THE KADUNA STATE
ACCOUNT ALLOCATION COMMITTEE AND TO PROVIDE FOR
THE MANAGEMENT OF FUNDS ACCRUING TO THE STATE
FROM THE CONSOLIDATED REVENUE FUNDS**



Kaduna State of Nigeria

Law No. 16 2021

A LAW TO ESTABLISH THE KADUNA STATE
ACCOUNT ALLOCATION COMMITTEE AND TO PROVIDE FOR
THE MANAGEMENT OF FUNDS ACCRUING TO THE STATE
FROM THE CONSOLIDATED REVENUE FUNDS
(15th October 2021) Date of Commencement

BE IT ENACTED by the House of Assembly of Kaduna State as follows: Enactment

1. This Law may be cited as the State Account Allocation Committee Law 2021. Short Title

2. This Law shall come into operation on 15th day of October 2021. Commencement

3. In this Law unless the context otherwise requires: Interpretation

"Account" or "State Account" means the State Account Allocation Committee Account;

"Committee" means the State Account Allocation Committee;

"Federation Account" means the account into which shall be paid all revenues collected by the Government of the Federation as specified in the Constitution of the Federal Republic of Nigeria 1999 (as amended); Date of Commencement
Enactment

1. This Law may be cited as the State Account Allocation Committee Law 2021. Page 2 of 8

2. This Law shall come into operation on 15th day of October 2021. Commencement

3. In this Law unless the context otherwise requires: Interpretation

"Governor" means the Governor of Kaduna State; and

"State" means Kaduna State of Nigeria.

4. (1) There is hereby established a body to be known as the State Account Allocation Committee. Establishment of State Account Allocation Committee
- (2) The Committee shall comprise of the following members:
- (a) The Deputy Governor, who shall be the Chairman;
 - (b) The Commissioner responsible for Finance in the State, who shall be the Vice-Chairman;
 - (c) Majority Leader of the House of Assembly;
 - (d) Minority Leader of the House of Assembly;
 - (e) Chief Registrar of the High Court;
 - (f) Chief Registrar of the Sharia Court of Appeal;
 - (g) Chief Registrar of the Customary Court of Appeal;
4. (1) There is hereby established a body to be known as the State Account Allocation Committee. Establishment of State Account Allocation Committee
- (2) The Committee shall comprise of the following members:
- (h) Secretary of the Judicial Service Commission;
 - (i) Clerk of the House of Assembly;
 - (j) Secretary of the Assembly Service Commission;
 - (k) The Commissioners responsible for:
 - (c) Majority Leader of the House of Assembly;
 - (d) Minority Leader of the House of Assembly;
 - i. Justice; and
 - ii. Planning and Budget.
 - (l) Special Adviser to the Governor on Economic Matters;
 - (m) A representative of the Revenue Mobilization Allocation and Fiscal Commission not below the rank of a Director;

- (i) Clerk of the House of Assembly;
- (j) Secretary of the Assembly Service Commission;
- (k) The Commissioners responsible for:

- (n) The Accountant-General of the State;
- (o) A representative of the Accountant-General of the Federation not below the rank of a Director; and
- (p) The Chairman Kaduna State Internal Revenue Service (KADIRS).

(3) The Permanent Secretary of the Ministry responsible for Finance or such other officer as may be designated by the Chairman shall be the Secretary to the Committee.

5. The functions of the Committee shall be to:

Functions

- (a) determine and ascertain from consolidated Revenue Fund of the State appropriate allocation due to each arm of the State Government based on the Appropriation Law of the State for the year
- (b) ensure that allocations made from the Federation Account and from the State Government are promptly paid into the State Account as established by Section 7 of this Law.
- (c) ensure that funds paid into the State Government Account under paragraph (a) of this Section are distributed to the Judicial and Legislative arms of Government in accordance with the provisions of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and any Law made in that behalf by the State House of Assembly.
- (d) monitor the payment and distribution of the funds and ensure that the actual amount is paid to each arm of Government.

6. The Committee shall render monthly returns to the Federation Account Allocation Committee through the member representing Revenue Mobilization Allocation and Fiscal Commission.

Committee to render monthly returns

Account Allocation Committee Law, 2021

(i) There is hereby established an Account to be known as the State Account, to be managed by the Committee.

Establishment of the State Account

(ii) All the revenues of the State from the Federation Account and internally generated revenues from the State Government shall be paid into the Account for the benefit of the Executive, Judiciary and Legislature.

8. It shall be unlawful for any organ, authority or official of the State however described or constituted to alter, deduct or re-allocate funds standing to the credit of the State Account.

Penalties

Provided always that nothing in this section shall:

(1) prevent the House of Assembly from prescribing by Law the terms and manner for distributing money standing to the credit of the Executive, Judiciary and Legislature in the State;

(2) prevent State Government from effecting or ensuring repayment of loans and overdrafts guaranteed by it including established arrears of withholding taxes not remitted by the Judiciary and Legislature.

9. The Committee shall ensure that the following payments shall be a first line charge on the Account before disbursements of funds to the Judiciary and the Legislature:

Payments and approved deductions as first line charge
Penalties

(a) gross salaries and pensions for the Executive, Judiciary and Legislature;

(b) cost of collections of Internally Generating Revenue (IGR);

(c) security costs for maintaining the security agencies;

(d) any sums of:

(i) Internally Generated Revenue (IGR) to Local Governments;

9. The Committee shall ensure that the following payments shall be a first line charge on the Account before disbursements of funds to the Judiciary and the Legislature:

Payments and approved deductions as first line charge
Page 5 of 8

(a) gross salaries and pensions for the Executive, Judiciary and Legislature;

(b) cost of collections of Internally Generating Revenue (IGR);

(ii) Local Government revenues collected by KADIRS; and

(e) any contributions deductible under any law enacted by the State House of Assembly.

10. The funds accrued in the account shall be shared in accordance with proportions of the budget for each arm. Funds accrued
11. The power of the State Government to borrow shall not extend to the money, funds or revenue due to the Judiciary and Legislature from the net revenues of the State. Limitation of power to borrow
12. Any amount from the Federation account for Value Added Tax (VAT) shall only be used for capital expenditure in proportion with the capital budget. Value added Tax
13. In the event of any default in the allocation or distribution to the Judiciary or Legislature, such amount shall be a first line charge on the State's next allocation from the Federation's Account and shall be credited to the affected arm of Government. Default in Allocation
14. Any person who acts in contravention of Section 8 commits an offence and shall be liable on conviction to a fine twice the amount altered, deducted or re-allocated illegally, or imprisonment for a term of not less than five years, or to both such fine and imprisonment. Punishment
11. The power of the State Government to borrow shall not extend to the money, funds or revenue due to the Judiciary and Legislature from the net revenues of the State. Limitation of power to borrow
15. Where the Committee desires to obtain the advice of any person upon any matter before it, the Committee may co-opt such person to be a member for such a meeting and any member so co-opted, shall have rights and privileges of a member of the Committee, save that he shall not be entitled to vote on any question or count towards a quorum. Power to co-opt
12. Any amount from the Federation account for Value Added Tax (VAT) shall only be used for capital expenditure in proportion with the capital budget. Value added Tax
13. In the event of any default in the allocation or distribution to the Judiciary or Legislature, such amount shall be a first line charge on the State's next allocation from the Federation's Account and shall be credited to the affected arm of Government. Default in Allocation
16. A member shall not be personally liable for any act or omission or for any default made in good faith in the course of exercising his Functions. Protection of Members

14. Any person who acts in contravention of Section 8 commits an offence and shall be liable on conviction to a fine twice the amount altered, deducted or re-allocated illegally, or imprisonment for a term of not less than five years, or to both such fine and imprisonment. Punishment

Account Allocation Committee Law, 2021 Page 6 of 8

15. Where the Committee desires to obtain the advice of any person upon any matter before it, the Committee may co-opt such person to be a member for such a meeting and any member so co-opted, shall have rights and privileges of a member of the Committee, save that he shall not be entitled to vote on any question or count towards a quorum. Power to co-opt

7. There shall be paid to any member not being a public Officer such remuneration and allowances as the Governor may determine. Remuneration

18. Subject to the provisions of this Law, the Committee may make Regulations which are necessary or expedient for the purpose of carrying into effect the functions vested on it by this Law. Regulations

19. (1) The Committee shall hold such number of meetings as may be necessary for the Performance and carrying into effect of its functions, provided that it shall hold at least one meeting in each month. Meetings

(2) At a meeting of the Committee:

(a) the Chairman shall preside;

(b) the Vice-Chairman shall, in the absence of the Chairman preside over the meeting; and Remuneration

(c) if both the Chairman and Vice Chairman are not present, members of the Committee shall elect a person amongst themselves to chair the meeting. Regulations

(3) The quorum at any meeting of the Committee shall be a simple majority of members provided all arms are represented. Meetings

(4) Every decision at a meeting of the Committee shall be determined by a majority of the votes of the members present and voting on the decision, and in the case of an equal division of votes, the Chairman of the meeting shall have a second or casting vote.

(5) Any one-third of the total number of members of the Committee, may by notice in writing signed by them request the Chairman to call a special meeting of the Committee, for the purposes set out in such a notice and the Chairman shall thereupon call a special meeting.

(3) The quorum at any meeting of the Committee shall be a simple majority of members provided all arms are represented. Page 7 of 8

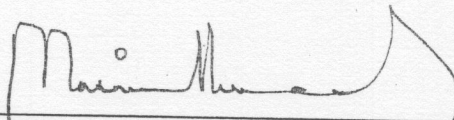
(4) Every decision at a meeting of the Committee shall be determined by a majority of the votes of the members present and voting on the decision, and in the case of an equal division of votes, the Chairman of the meeting shall have a second or casting vote.

(6) Subject to the provision of this Law, the Committee may make Standing Orders for the purposes of regulating its own proceedings.

20. The coming into effect of this Law shall not affect the validity of any act or thing done by any organ or authority charged with similar functions or responsibilities.

Savings

DATED AT KADUNA this 14th day of October 2021.



Malam Nasir Ahmad El-Rufa'i, OFR
Governor, Kaduna State

EXPLANATORY NOTE

(This note does not form part of this Law and has no legal effect).

20. The coming into effect of this Law shall not affect the validity of any act or thing done by any organ or authority charged with similar functions or responsibilities.

The purpose of this Law is to establish the State Account Allocation Committee.

This printed impression has been carefully compared with the Bill which has passed the Kaduna State House of Assembly and found to be true and correctly printed copy of the said Bill.

DATED AT KADUNA this 14th day of October 2021.

RT. HON. YUSUF IBRAHIM ZAILANI
(Speaker)

BELLO ZUBAIRU IDRIS Esq
(Clerk to the Legislature)

Malam Nasir Ahmad El-Rufa'i, OFR
Governor, Kaduna State

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